

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period:

Charter School Name: Compass Charter - Los Angeles
(continued)
CDS #: 19-75309-0135145
Charter Approving Entity: Acton-Agua Dulce Unified Schoo
County: Los Angeles
Charter #: 1651
Fiscal Year: FY22-23

						1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)	
A. REVENUES							
1. LCFF/Revenue Limit Sources							
State Aid - Current Year	8011	8,746,156.28	1,747,244.00	9,241,128.00	494,971.72	5.66%	
Education Protection Account State Aid - Current Year	8012	178,768.72	43,899.00	43,899.00	(134,869.72)	-75.44%	
State Aid - Prior Years	8019	-	-	-	-		
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	487,520.18	122,955.00	469,448.44	(18,071.74)	-3.71%	
Other LCFF Transfers	8091, 8097	-	-	-	-		
Total, LCFF Sources		9,412,445.18	1,914,098.00	9,754,475.44	342,030.26	3.63%	
2. Federal Revenues							
Every Student Succeeds Act (Title I-V)	8290	185,816.00	-	185,816.00	-	0.00%	
Special Education - Federal	8181, 8182	108,378.54	-	104,361.09	(4,017.45)	-3.71%	
Child Nutrition - Federal	8220	-	-	-	-		
Donated Food Commodities	8221	-	-	-	-		
Other Federal Revenues	8110, 8260-8299	824,219.00	43,874.88	824,428.84	209.84	0.03%	
Total, Federal Revenues		1,118,413.54	43,874.88	1,114,605.93	(3,807.61)	-0.34%	
3. Other State Revenues							
Special Education - State	StateRevSE	741,355.20	200,173.00	514,827.72	(226,527.48)	-30.56%	
All Other State Revenues	StateRevAO	447,309.93	62,427.98	857,028.00	409,718.07	91.60%	
Total, Other State Revenues		1,188,665.13	262,600.98	1,371,855.72	183,190.59	15.41%	
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	15,192.80	14,845.13	15,192.80	-	0.00%	
Total, Local Revenues		15,192.80	14,845.13	15,192.80	-	0.00%	
5. TOTAL REVENUES							
		11,734,716.64	2,235,418.99	12,256,129.89	521,413.24	4.44%	
B. EXPENDITURES							
1. Certificated Salaries							
Certificated Teachers' Salaries	1100	3,696,106.98	1,034,846.15	3,751,210.20	55,103.22	1.49%	
Certificated Pupil Support Salaries	1200	397,048.18	122,260.91	396,490.48	(557.70)	-0.14%	
Certificated Supervisors' and Administrators' Salaries	1300	512,705.94	187,141.49	642,914.77	130,208.83	25.40%	
Other Certificated Salaries	1900	-	-	-	-		
Total, Certificated Salaries		4,605,861.10	1,344,248.55	4,790,615.44	184,754.34	4.01%	
2. Non-certificated Salaries							
Non-certificated Instructional Aides' Salaries	2100	156,607.59	37,027.64	116,676.99	(39,930.60)	-25.50%	
Non-certificated Support Salaries	2200	628,527.42	209,633.27	609,263.99	(19,263.43)	-3.06%	
Non-certificated Supervisors' and Administrators' Sal.	2300	289,010.90	97,694.25	288,907.42	(103.48)	-0.04%	
Clerical and Office Salaries	2400	256,217.63	88,141.69	257,697.18	1,479.55	0.58%	
Other Non-certificated Salaries	2900	-	-	-	-		
Total, Non-certificated Salaries		1,330,363.53	432,496.85	1,272,545.58	(57,817.95)	-4.35%	
3. Employee Benefits							
STRS	3101-3102	879,719.47	253,078.10	915,007.55	35,288.08	4.01%	
PERS	3201-3202	-	-	-	-		
OASDI / Medicare / Alternative	3301-3302	168,557.80	51,244.99	166,813.66	(1,744.14)	-1.03%	
Health and Welfare Benefits	3401-3402	756,844.47	399,167.74	756,844.47	-	0.00%	
Unemployment Insurance	3501-3502	35,975.67	2,704.47	35,975.67	-	0.00%	
Workers' Compensation Insurance	3601-3602	64,704.85	7,158.95	66,088.46	1,383.61	2.14%	
OPEB, Allocated	3701-3702	-	-	-	-		
OPEB, Active Employees	3751-3752	-	-	-	-		
Other Employee Benefits	3901-3902	35,587.56	18,230.59	35,587.56	-	0.00%	
Total, Employee Benefits		1,941,389.82	731,584.84	1,976,317.37	34,927.55	1.80%	
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	1,730,470.44	428,006.49	1,542,302.06	(188,168.38)	-10.87%	
Books and Other Reference Materials	4200	221,140.95	51,056.01	188,683.90	(32,457.05)	-14.68%	
Materials and Supplies	4300	7,768.78	1,571.74	67,237.37	59,468.59	765.48%	

Noncapitalized Equipment	4400	139,278.71	78,014.58	127,211.25	(12,067.46)	-8.66%
Food	4700	-	-	-	-	
Total, Books and Supplies		2,098,658.89	558,648.82	1,925,434.58	(173,224.31)	-8.25%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	155,375.63	149,774.55	205,684.76	50,309.13	32.38%
Dues and Memberships	5300	27,190.74	29,893.91	30,004.29	2,813.55	10.35%
Insurance	5400	29,132.93	35,442.98	35,468.88	6,335.95	21.75%
Operations and Housekeeping Services	5500	3,301.73	929.45	3,339.81	38.07	1.15%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	65,116.33	16,211.44	34,433.76	(30,682.58)	-47.12%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,631,969.19	530,290.78	1,589,699.52	(42,269.68)	-2.59%
Communications	5900	48,846.21	16,887.57	49,409.49	563.27	1.15%
Total, Services and Other Operating Expenditures		1,960,932.77	779,430.68	1,948,040.48	(12,892.29)	-0.66%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	(120,000.00)	-	231,165.85	351,165.85	-292.64%
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		(120,000.00)	-	231,165.85	351,165.85	-292.64%
8. TOTAL EXPENDITURES		11,817,206.11	3,846,409.74	12,144,119.31	326,913.20	2.77%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(82,489.47)	(1,610,990.75)	112,010.57	194,500.04	-235.79%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(82,489.47)	(1,610,990.75)	112,010.57	194,500.04	-235.79%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	863,436.74	863,436.74	867,093.00	3,656.26	0.42%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		863,436.74	863,436.74	867,093.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		780,947.27	(747,554.01)	979,103.57		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	780,947.28	-	979,103.57	198,156.30	25.37%
Unassigned/Unappropriated Amount	9790	-	-	-	-	